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TENSAS PARISH SCHOOL BOARD
TENSAS PARISH, LOUISIANA
MINIMUM FOUNDATION PROGRAM
SPECIFIED PROCEDURES REPORT

OCTOBER 1, 1998

**OFFICIAL
FILE COPY**

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date - ~~NOV 25 1998~~

MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS
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TELEPHONE 322-8106
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Harvey Marcus, CPA
John Robinson, CPA
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MEMBER
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INDEPENDENT ACCOUNTANT'S SPECIFIED PROCEDURES REPORT

To the Members
Tensas Parish School Board
St. Joseph, Louisiana

We have applied the procedures described below to the Minimum Foundation Program student membership data of the Tensas Parish School Board at October 1, 1998. Our procedures and findings are summarized below:

- 1) We verified student enrollment on September 24, 1998 at the five schools in Tensas Parish.
- 2) We obtained the principal's list of students enrolled. The students were listed by their homeroom.
- 3) We called roll in every home room of the schools selected (100% verification).
- 4) While completing each roll call, the homeroom lists were matched and reconciled with the Student Information System reports of Student Membership. The reconciliations were completed by using the principal's attendance reports for additions, drops, and transfers from the beginning of school through the day of the student count.
- 5) Students absent were agreed to the homeroom teacher's roll book.
- 6) Drops and adds through October 1, 1998 were verified through requests for student records and teacher roll books.
- 7) The Student Information Systems Report was reviewed to determine whether the reporting documents submitted by the school system are in accordance with the rules and regulations of the State Department of Education.
- 8) The results of our procedures is as follows:
 - A) Counted 100% of the schools in the system.
 - B) Verified 100% of the students in the selected schools.
 - C) Verified 100% of the total students enrolled in the Tensas Parish School Board System.

With respect to items tested regarding the student counts and other information by the Tensas Parish School Board, the results of those procedures disclosed no material instances of noncompliance with the requirements described in the first paragraph of this report.

Page 2

Because the procedures noted above do not constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the items referred above. This report relates solely to the items specified above and does not extend to any of the financial statements of the Tensas Parish School Board taken as a whole.

This report is intended for the information and management of the Tensas Parish School Board and the State of Louisiana Department of Education. This regulation is not intended to limit the distribution of this report, which, upon acceptance by the Board, is a matter of public record.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
October 27, 1998

Engagement Approval

2667

Dear Practitioner and Auditee

Pursuant to your joint request and subject to the conditions listed on the reverse side of this form, I am approving the attached engagement agreement for the audit period listed below. The audit must be performed in accordance with *Government Auditing Standards*, the *Louisiana Governmental Audit Guide*, and, where applicable, the provisions of *OMB Circular A-128 or A-133*.

In accordance with state law, the engagement must be completed within six months of the close of the fiscal year, or the violation of law shall be included in the auditor's report on compliance or management letter.

Immediately after the issuance of the report, nine copies of the report (eight bound and one unbound) must be submitted to my office.

The conditions listed on the reverse side of this form shall govern the conduct of this engagement. Should you have any questions during the course of the audit, please feel free to contact the Policy & Quality Assurance Section of the Legislative Auditor.

Approved:
Daniel G. Kyle, CPA
Legislative Auditor
By: KW7

Approval Date 9/18/95

Agency Name: <u>Tensas Parish School Board -</u>	
<u>Minimum Foundation Program (MFP)</u>	
Approved Period: From: <u>1.00198</u> To: <u>1.00198</u>	Multi-Year: 1 2 <u>(3)</u> 4

Status: C1 Audit Begin: <u>1.00198</u> (MMDDYY) Audit End: <u>1.00198</u> (MMDDYY) Batch No: <u>525</u> Batch Date: <u>091895</u> OPID: <u>525</u> Match Override: <u> </u> (Blank or X) Eng. Pkg. Start Date: <u>091895</u> (MMDDYY) Submitter's ID: <u>609</u> Submitter: <u>K.A.O.K.</u> Date Received: <u>091595</u> (Cond 1) Est. Completion Date: <u>123199</u> (Cond 3)	Condition 4: <u>A</u> . (A-Approved, D-Denied, N-Not Engaged, R-Returned, K-Acknowledged) Condition 5: <u> </u> . (Blank or N) Override: <u> </u> . (Blank or 1) Purge: <u> </u> . (Blank or Y) Audit Type: C Billable: N Worktype: <u>L</u> Program: 14 Program Name: <u>Minimum Foundation Program</u> Remarks: <u>9.1.960</u> Audit No.: <u>96200702</u> Entered LARC (initials): <u>GK</u>
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MR. DONALD H. PENNINGTON, SUPERINTENDENT
TENNAS PARISH SCHOOL BOARD - MFP
POST OFFICE BOX 318
ST. JOSEPH, LOUISIANA 71366

JOHN ROBINSON, CPA
DOYLE HASSELL, CPA
MARCUS ROBINSON AND HASSELL
POST OFFICE BOX 2896
MONROE, LOUISIANA 71207

Engagement Conditions

Your engagement agreement has been approved subject to the following conditions:

1. The auditor is duly authorized to perform audits in the State of Louisiana under provisions of the Louisiana Accountancy Law.
2. The auditor and auditee have jointly submitted the engagement agreement for approval prior to any field work being performed on the audit.
3. The auditor does not have any existing governmental or quasi-public agency audits underway that are delinquent.
4. The auditee does not owe any professional fees to the auditor.
5. The audit will be completed within six months of the close of the auditee's fiscal year or no later than any earlier date specified in the engagement agreement. If the audit is not completed within six months of the close of the entity's fiscal year as required by state law, this violation of law, including all substantive reasons leading to the violation, shall be included either in the auditor's report on compliance or management letter.
6. Unless approved as a program audit or specified procedures examination, the audit will encompass all funds under the control of the auditee, to include any fiduciary funds, general fixed assets, and long-term obligations. There will be no limitations on the scope of the audit.
7. The audit will be performed in accordance with generally accepted auditing standards, promulgated by the Auditing Standards Board of the AICPA, *Government Auditing Standards*, the *Louisiana Governmental Audit Guide*, and, where applicable, *OMB Circular A-128 or A-133*.
8. The auditor will notify the Legislative Auditor immediately, **in writing**, if there is any limitation on the scope of the audit.
9. The auditor will notify the Legislative Auditor immediately, **in writing**, if the firm decides to withdraw from the engagement or if the engagement is cancelled, to include all substantive reasons leading to the withdrawal or cancellation.
10. The auditor will notify the Legislative Auditor immediately, **in writing**, if any illegal or fraudulent acts are detected.
11. Within the final report, where applicable, there shall be a reporting, either by notes or a separate schedule, of amounts paid members of the governing board for compensation or per diem.
12. At the conclusion of the audit, the auditor will immediately send: nine copies of the report to the Legislative Auditor (8 bound & 1 unbound); such copies as may be appropriate directly to management and the members of the governing board; and, where appropriate, one copy of the report to the Single Audit Clearinghouse. By joint agreement, the auditor or auditee shall provide copies of the report to any federal or state grantor agencies or agencies acting in a cognizant capacity.
13. Working papers and all correspondence relating to the audit shall be retained for a period of 3 years from the completion date of the audit. The working papers shall be available for inspection by the Legislative Auditor, any successor or principal auditor, any federal or state grantor agency, any cognizant agency, the State Board of CPAs, or any other entity recognized within the State of Louisiana to provide a quality assurance function.
14. Should the auditor decide to reissue the report, the Legislative Auditor shall be notified immediately and the reissued report shall be distributed in the same manner as the original report.
15. The auditee agrees to release the auditor to deal directly with the Legislative Auditor on any issue relating to the audit, without prior consultation or liability.
16. The auditor agrees to provide the Legislative Auditor, upon request, a copy of any peer review or quality assurance reports, to include any letters of comments, performed on the firm or its audits.
17. For consecutive year or multi-year engagements, the Legislative Auditor reserves the right to withdraw approval of the engagement agreement for the subsequent years' audits.

CPA Report Control

2.6.97

Reports	Included	Copies	Findings
Financial Report	<u>Yes</u> -- No	<u>9</u> or ___	<u>Clean/Modified</u>
GAO Internal Control Report	Yes -- No	9 or ___	Yes or No
GAO Compliance Report	Yes -- No	9 or ___	Yes or No
A-128/133 Internal Control Report	Yes -- No	9 or ___	Yes or No
A-128/133 General Compliance Feature Report	Yes -- No	9 or ___	Yes or No
A-128/133 Major Program Specific Report	Yes -- No	9 or ___	Yes or No
A-128/133 Nonmajor Compliance Report	Yes -- No	9 or ___	Yes or No
Specified Procedures Report	Yes -- No	9 or ___	Yes or No
Schedule of Findings, Questioned Costs, and Replies	Yes -- No	9 or ___	Yes or No
Management Letter	Yes -- No	9 or ___	Yes or No

Legislative Audit Advisory Council	Are there unresolved findings listed on the LAAC form?	Yes or <u>No</u>
District Attorney:	Are there any findings related to criminal acts? (Investigative Section)	Yes or <u>No</u>
Ethics Commission:	Are there any findings related to ethics, nepotism, related parties?	Yes or <u>No</u>
Bond Commission:	Are there any findings related to violations of bond indentures?	Yes or <u>No</u>
	Does the audit express going-concern reservations?	Yes or <u>No</u>
	Does the entity have a deficit greater than 5% of revenue? Pages _____	Yes or <u>No</u>
LA Review Committee:	Are there any significant control or compliance findings?	Yes or <u>No</u>

Audit Report: Reviewed/Recommended for Release _____ Date 1/1/98 Rank A B C D
 Audit Report: Approved for Release _____ Date 11/19/98 Rank A B C D
 (A=No Comments; B=Management Letter Comments Only; C=Control/Compliance Report Comments; D=Criminal/Fraudulent Acts)

REPORT DISTRIBUTION

File Room	<u>Original</u>	Reading File (Critical B, C, D Repts.)	1B
Attorney General	<u>1B</u>	(Final route to LA Review Committee)	
Press	<u>2B</u>	Actuarial Section (Retirement Systems)	1B
Archives	<u>1B</u>	Single Audit Clearinghouse (nonprofit)	1B
Clerk of Court or Kenner Office	<u>1B</u>	Dan Boudreaux (Jx reports only)	1B
Legislative Audit Advisory Council	1B	Quality Assurance Manager	1B
District Attorney # _____	1B	_____ Police Jury	1B
Investigative Group (Criminal Acts)	1B	City/Village/Town of _____	1B
Ethics Commission	1B	Other: _____	1B
Governor (State Audits Only)	1B	Other: _____	1B
State of State Audit Team (State Audits Only)	1B	Distribution Approval: _____	
Engagement Mgr. (Bond Commission's Copy)	1B	Copies Needed: <u>6</u> Copies TBM <u>6</u>	

CPA Report Distribution

UB*	File Room
1B	Attorney General (if returned, sent to file room as an extra)
2B	Press (after inspection sent to file room as an extra)
1B**	Archives
1B	Clerk of Court (Not required for audits domiciled in EBR or Orleans Parish however, a copy should be sent to the Kenner Office)
1B	Legislative Audit Advisory Council (after processing sent to file room as an extra)
1B	Governor (if returned, sent to file room as an extra) (state audits only)
1B	Reading File (For Critical B, C & D reports only- final distribution to the LA Review Committee)

*-This copy should include the engagement approval package, engagement agreement, any engagement approval correspondence, and audit, review, or specified procedures report.

*-This copy should include a copy of the Audit Advisory Council Resolution Control sheet.

OTHER DISTRIBUTIONS

The local district attorney and our **Investigative Audit Group** should receive a copy of any report containing indications of criminal or fraudulent activity. The **Engagement Manager** should receive a copy of any audit with bond indenture violations; outstanding debt with a deficit fund balance; or a going-concern auditor reservation. The **Quality Assurance Manager** should receive a copy of any report recommended for desk review. The **Ethics Commission** should receive a copy of any audit with findings related to ethics violations, nepotism, or related party transactions. **Dan Boudreaux** should receive a copy of any report with a LARC type of JX. The **Actuarial Section** should receive a copy of any retirement system report. The **Single Audit Clearinghouse** should receive a copy of any nonprofit audit report.

LAAC AUDIT RESOLUTION

The Legislative Audit Advisory Council receives any report, including the management letter and the Legislative Audit Advisory Resolution Control sheet, which contains unresolved audit findings or findings for which management has not responded that appropriate corrective action has or is being implemented. The council corresponds with the entity's management to obtain assurances that appropriate corrective action is implemented in a timely manner. After these assurances are accepted by the council, all of the related correspondence between the council and the entity is forwarded to the audit data file.

NOTIFICATION LETTERS

The Governor and the Attorney General receive a return receipt notification letter with all reports issued during the week (legislative auditor and CPA), except that by request the Governor is to receive only state audits.

Audit Advisory Council Resolution Control

2667

FYE 10.1.98 ⁽¹⁾ For 2 Yr.

ETHICS (Public/Elected) COMMISSION Ltr: Yes No Pg. _____

DISTRICT ATTORNEY Ltr: (District _____) Yes No Pg. _____

OTHER: _____ Yes No Pg. _____

LEGISLATIVE AUDIT ADVISORY COUNCIL Ltr: Yes No

	Pg#	Res'vd
FINANCIAL STATEMENT AND/OR NOTES		
		Y or N
		Y or N
		Y or N

Continued on Next Page Yes No

GAO INTERNAL CONTROL OR COMPLIANCE REPORTS		
		Y or N

Continued on Next Page Yes No

FEDERAL INTERNAL CONTROL OR COMPLIANCE REPORTS		
		Y or N

Continued on Next Page Yes No

MANAGEMENT LETTER/SCHEDULE OF FINDINGS, QUESTIONED COSTS, AND REPLIES		
		Y or N

Continued on Next Page Yes No

MR. DONALD H. PENNINGTON, SUPERINTENDENT
 TENNESSEE PARISH SCHOOL BOARD - MF P
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Special Condition Engagement Response

26.6.7

See Below for Modifications

Engagement Is To Be Denied

- a) Auditor is not licensed in Louisiana
- b) Audit is already complete or substantially complete
- c) Auditor's license is suspended or revoked
- d) Auditor has existing delinquent audits
- e) Auditee has outstanding obligation to auditor for prior audit fees

Engagement Returned

- A) Engagement not signed by CPA and/or auditee
- B) Engagement does not provide for an audit of all funds (assume unless limited)
- C) Engagement does not refer to GAGAS

Engagement Conditionally Approved

(The engagement should be returned if several of the following elements are omitted)

- 1) Contact names, addresses, and/or phone numbers not provided
- 2) No or inappropriate completion date
- 3) Does not refer to A-128 or A-133, as applicable
- 4) Does not provide for notifying Legislative Auditor of illegal/fraudulent acts
- 5) Working papers provided to Legislative/Grantors/Cog/St. Board
- 6) Legislative Auditor to be notified of scope restrictions
- 7) Legislative Auditor to be notified of withdrawal or cancellation
- 8) Per diem schedule required
- 9) Copies to Auditee/Census/Legislative Auditor
- 10) Copies to governing board/grantors/cognizant agencies
- 11) Subsequent reissue in same manner as original
- 12) Working papers retained for 3 years

Modify Letter As Follows:

Audit Data Request

2.6.17

Date Requested: ___/___/___

File Room

Please pull and return audit data for the audit listed below:

Items Supplied (Initials _____ Date ___/___/___)

- Assessor Compensation Data []
- Audit Advisory Correspondence []
- Bond Commission Data []
- Enactments of the Legislature []
- Engagement (prior year) Approval Letter/Form []
- Entitlement/Commodity Report []
- Inventory Certification []
- Newspaper Clippings []
- Payments to Local Recipients Data []
- Retirement System Data []
- Revenue Sharing Data []
- Classified/Unclassified Personnel Data []

Correspondence:

From: _____	To _____	Date _____
From: _____	To _____	Date _____
From: _____	To _____	Date _____
From: _____	To _____	Date _____
From: _____	To _____	Date _____

Other:

No Audit Data On File []

No Audit Data Requested

MEL DONALD H. PENNINGTON, SUPERINTENDENT
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95 SEP 15 AM 9:04

Harvey Marcus, CPA
John Robinson, CPA
Doyle Hassell, CPA
Randy Burley, CPA

MEMBER
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May 18, 1995

Mr. Donald H. Pennington, Superintendent
Tensas Parish School Board
Post Office Box 318
St. Joseph, Louisiana 71366

Dear Mr. Pennington:

We are pleased to submit this letter as an addendum to our engagement letter dated May 18, 1995, issued with respect to our audit of the financial statements of the Tensas Parish School Board for the fiscal years ended June 30, 1996, 1997, and 1998. The purpose of this letter is to confirm our understanding of the audit of the Minimum Foundation Program counts.

Our audit of the Minimum Foundation Program student counts will include, but not necessarily be limited to, the following:

1. Obtaining and evaluating the internal procedures performed by School Board personnel to account for and report the number of students with the Tensas Parish School System.
2. Performing counts at the 6 schools within the Tensas Parish School System.
3. Reviewing and evaluating Table 1 and 1A of the Minimum Foundation Program report for compliance with the rules and regulations as set forth by the State Department of Education.
4. Issuing a specified procedures report providing both positive and negative assurance with respect to the procedures performed.

Our professional fees for each of the 1996, 1997, and 1998 annual audits referred to herein are estimated to be \$1,960. We have determined the fees based on our estimate of the audit hours to be incurred in completing the engagement. This estimate considers assistance to be provided by administrative personnel at those schools selected for testing.

Tensas Parish School Board
Page 2

We appreciate this opportunity to be of service to the Tensas Parish School Board. Should you have any questions or require any other information, please call us at (318) 322-8106.

Respectfully Submitted,

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell

Engagement Approved:

By: *Heleen B. Kiper*

Title: *President*

Date: *06-06-95*

Legislative Auditor
State of Louisiana

By: *Daniel J. Kelo*

Date: *9-18-95*

MARCUS, ROBINSON and HASSELL

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November 12, 1998

Legislative Auditor
State of Louisiana
1600 North Third Street
PO Box 94397
Baton Rouge, La 70804

Please find enclosed copies, six (6) bound and one (1) unbound, of the audit report for the Tensas Parish School Board for the year ended June 30, 1998. Also enclosed is the Minimum Foundation Program Specified Procedures Report for Tensas Parish School Board dated October 1, 1998.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell

Receipt Acknowledged
Legislative Auditor

By *Jean Stewart*